

delivery noted thereon, shall be retained by the port director and made part of the entry record.

(h) *Time limitation.* A demand for the return of merchandise to CBP custody shall not be made after the liquidation of the entry covering such merchandise has become final.

(i) *Demand not complied with.* When the demand of the port director for return of merchandise to CBP custody is not complied with, liquidated damages shall be assessed, except in the case of merchandise entered under chapter 98, subchapter XIII, HTSUS (19 U.S.C. 1202), in an amount equal to the value of the merchandise not returned or three times the value of the merchandise not returned if the merchandise is restricted or prohibited merchandise or alcoholic beverages, as determined at the time of entry. The amount of liquidated damages to be assessed on merchandise entered under chapter 98, subchapter XIII, HTSUS is set forth in §10.39(d)(3) of this chapter.

[T.D. 73–175, 38 FR 17447, July 2, 1973]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting §141.113, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

## PART 142—ENTRY PROCESS

Sec.

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- 142.52 Port-wide and multiple port acceptance of Line Release.

AUTHORITY: 19 U.S.C. 66, 1448, 1484, 1624.

SOURCE: T.D. 79–221, 44 FR 46821, Aug. 9, 1979, unless otherwise noted.

### § 142.0 Scope.

This part sets forth requirements and procedures relating to (a) the entry of merchandise, as authorized by section 484, Tariff Act of 1930, as amended (19 U.S.C. 1484), and (b) special permits for immediate delivery of merchandise, as authorized by section 448(b), Tariff Act of 1930, as amended (19 U.S.C. 1448(b)).